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**U**nder California law, use tax generally applies to the *use, storage, or consumption* in this state of merchandise that was purchased without payment of sales tax. This brochure provides use tax information for individuals who have purchased merchandise from businesses located outside of California. It also includes a simple individual use tax return.

If you would like more information, please contact our Information Center by calling 800-400-7115.

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State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0050

# CALIFORNIA INDIVIDUAL USE TAX

*for purchases  
made from  
out-of-state  
businesses*

**EXPRESS  
DELIVERY**

## California Individual Use Tax

Many Californians buy items from out-of-state businesses that do not collect California tax on their sales. If you make such a purchase and then *use, give away, store, or otherwise consume* the item in this state, you may owe California *use tax*. This is true whether you order over the Internet, by telephone, or by mail. The use tax rate for a given California location is the same as the sales tax rate there.

### How can I tell if I owe use tax?

Generally, if sales tax would apply when you buy a particular item in California, use tax applies when you make a similar purchase from a business outside the state.

For example, if you buy a dining table at a California retail store, sales tax applies to the transaction. If you choose instead to buy the table over the Internet from a company in North Carolina, and the table is shipped from outside California, use tax applies.

### How do I pay the tax due?

While some out-of-state businesses collect California use tax, many do not. If the seller doesn't collect California tax on your purchase, you must pay use tax to us. Please use the return in this brochure. However, if you have a seller's permit, you must report your purchases on your sales and use tax return.

*Please note:* If you used your purchase outside of California before bringing it into the state, or if you're not sure whether your purchase is taxable, please call our Information Center for help:

800-400-7115

TDD for the hearing impaired  
from TDD phones: 800-735-2929  
from voice phones: 800-735-2922

## Completing Your Individual Use Tax Return

You may use this simple return to pay the California use tax you owe. Follow these easy steps, starting at the top of the form:

- 1 Fill in your full name, address, city, county, state, and zip code.
- 2 Provide a general description of the items you purchased, for example, "furniture" or "books."
- 3 List the purchase price of the items, including handling charges. Do not include any tax you paid the seller. Round amounts to the nearest whole dollar.
- 4 Total your purchases on the "total" line.
- 5 Multiply the total by the sales and use tax rate where you live (use the decimal equivalent, for example 7.25% is 0.0725, 7.375% is 0.07375). The result is the use tax that applies to your purchase. List it on the line that says "use tax subtotal." If you don't know your sales and use tax rate, call our Information Center at 800-400-7115 or check our Internet site: [www.boe.ca.gov](http://www.boe.ca.gov).
- 6 Subtract any sales tax you paid to another state for the purchases listed.
- 7 Send us a check for the balance ("total use tax due") along with the form. Please make a copy of the form for your records.



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STATE OF CALIFORNIA

BOARD OF EQUALIZATION

## Individual Use Tax Return

Please complete all items. Please print.

NAME

ADDRESS

CITY, COUNTY, STATE, ZIP CODE

GENERAL DESCRIPTION OF ITEMS PURCHASED	PURCHASE PRICE
	\$
	\$
	\$
	\$
	\$
TOTAL	\$
TAX RATE*	X
USE TAX SUBTOTAL	\$
DEDUCT TAX PAID TO ANOTHER STATE	—
TOTAL USE TAX DUE	\$

Please remove along dotted line.

\* If you do not know the sales and use tax rate where you live, call our Information Center, 800-400-7115, or check our website: [www.boe.ca.gov](http://www.boe.ca.gov)

Make check payable to: Board of Equalization

Mail return and check to:  
Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-7071

SIGNATURE

DATE

DAYTIME TELEPHONE

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Board Use Only

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